



# Nebraska Tax Application and Return for Mechanical Amusement Device Decals

FORM  
**54**

• Read instructions on reverse side

PLEASE DO NOT WRITE IN THIS SPACE

1 Do you hold, or have you previously held, a Nebraska Identification Number?

☐ YES ☐ NO If Yes give number \_\_\_\_\_

## BUSINESS NAME AND ADDRESS

Business Name or Doing Business As (DBA) \_\_\_\_\_

## NAME AND MAILING ADDRESS

Name \_\_\_\_\_

Street Address (Do Not Use P.O. Box) \_\_\_\_\_

Street or Other Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

2 Federal Employer Identification or Social Security Number \_\_\_\_\_

3 County of Business Location in Nebraska \_\_\_\_\_

4 For Department Use Only \_\_\_\_\_

5 Location of Records (1) ☐ Same as Location Address (3) ☐ Other, Identify: \_\_\_\_\_

(2) ☐ Same as Mailing Address \_\_\_\_\_

Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

6 Reason for Filing Application (1) ☐ Original Application (2) ☐ Renewal (3) ☐ Acquired Additional Devices (4) ☐ Other \_\_\_\_\_

7 Application is made for: (1) ☐ Distributors License – No Fee (2) ☐ Operator's License – No Fee (3) ☐ Distributor/Operator's License – No Fee

8 Are you a resident of the State of Nebraska? If no, and you are a noncorporate applicant you must designate below a Nebraska resident agent for service of process purposes.

☐ YES ☐ NO

Name of Resident Agent \_\_\_\_\_

Address \_\_\_\_\_

9 Accounting Basis (1) ☐ Cash

(2) ☐ Accrual

(3) ☐ Other \_\_\_\_\_

10 Accounting Period (1) ☐ Calendar Year—January 1 to December 31

(2) ☐ Fiscal Year—12 Month Basis Ending \_\_\_\_\_

(3) ☐ Fiscal Year—52 or 53 Week Basis Ending \_\_\_\_\_

11 Date of First Transaction \_\_\_\_\_

12 Type of Ownership (1) ☐ Sole Proprietorship (4) ☐ Domestic Corporation (7) ☐ Governmental (10) ☐ Cooperative  
(2) ☐ Partnership (5) ☐ Foreign Corporation (8) ☐ Fiduciary (Estate or Trust) (11) ☐ Limited Liability Company  
(3) ☐ Nonprofit Corporation (6) ☐ Domesticated Corporation (9) ☐ Nonprofit Organization

13 Provide a general description of your business operations: \_\_\_\_\_

14 Identify Owners, Members, Partners, or Corporation Officers (One of the Listed Individuals Must Sign as Applicant)

Social Security Number	Name, Address, City, State, Zip Code	Title

## OCCUPATION TAX

15 Enter operator's number of devices .....	15	
16 Occupation tax (\$35 multiplied by the number of devices on line 15, for one year, January 1 through December 31; OR \$20 multiplied by the number of devices on line 15, for one-half year, July 1 through December 31.) .....	16	
17 Total occupation tax and penalty amount (total of lines 16 and 19). Pay in full with return .....	17	\$

Under penalties of law, I declare that I have examined this application and return, and to the best of my knowledge and belief, it is correct and complete.

**sign  
here**

Signature of Owner, Member, Partner, Corporate Officer,  
or Person Authorized by Attached Power of Attorney \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

( )

Home Telephone Number

( )

Daytime Telephone Number

## Field 29 = FOR DEPARTMENT OF REVENUE USE ONLY

Serial Numbers of Decals Issued	Issued by	Date

## PENALTIES

18 Number of mechanical amusement devices not properly registered .....	18	
19 Penalty (line 18 multiplied by \$75) (include on line 17) .....	19	\$

**sign  
here**

Signature of Department of Revenue Representative \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Mail this form to: **NEBRASKA DEPARTMENT OF REVENUE, CHARITABLE GAMING DIVISION, P.O. BOX 94855, LINCOLN, NE 68509-4855**

Please make a copy for your records.

## INSTRUCTIONS

**WHO MUST FILE.** All operators and distributors of mechanical amusement devices covered by the Mechanical Amusement Device Tax Act must file an application.

**WHEN AND WHERE TO FILE.** This application, properly signed and accompanied by check or money order payable to the Nebraska Department of Revenue, must be filed prior to the date of the first transaction involving the use or sale of a mechanical amusement device. Licenses and occupation tax decals expire on December 31 each year, regardless of the date of issuance, and must be renewed on or before January 1.

**BUSINESS NAME AND ADDRESS.** If you have mechanical amusement devices at multiple locations, you must indicate your primary business address in this block.

### DEFINITIONS

**Mechanical amusement device** is any machine which, upon insertion of a coin, currency, credit card, or substitute into the machine, operates or may be operated or used for a game, contest, or amusement of any description, and includes but is not limited to the following:

- Pinball games
- Air hockey games
- Pool or billiards games
- Shuffleboard
- Football and Foosball games
- Racing games
- Light tennis and ping pong
- Baseball games
- Bowling games
- Radio-ray games such as rifles, tanks, cannons, darts
- I.Q. games
- Coin-operated automatic musical devices
- Game and draw lotteries
- Boxing games
- Video and electronic games
- Crane games

A mechanical amusement device does not include vending machines which dispense tangible personal property, devices located in private homes for private use, pickle card dispensing devices which are required to be registered with the Department of Revenue pursuant to section 9-345.03, or devices which are mechanically constructed in a manner that would render their operation illegal under the laws of the State of Nebraska.

**Distributor** is any person who sells, leases, or delivers possession or custody of a mechanical amusement device to operators for a consideration either directly or indirectly received.

**Operator** is any person who operates a place of business in which a mechanical amusement device owned by him or her is physically located, or any person who places and either directly or indirectly manages or controls any mechanical amusement device.

**Distributor-operator.** A distributor who leases or rents a device to business owners, but retains control of the device, is also considered an operator and subject to the same licensing requirements and payment of the occupation tax on each mechanical amusement device.

**COMBINED LICENSES.** For those operators who are also distributors, a combined license will be issued.

### PAYMENT OF ADDITIONAL OCCUPATION TAXES.

This application must be used for paying occupation taxes on any mechanical amusement device put into operation after the original application has been filed.

**DISPLAY DECAL.** Every operator shall conspicuously and permanently affix to each mechanical amusement device the occupation tax decal. **The decal shall not be affixed by tape or any other means.** The backing on each decal must be removed in order to permanently affix the decal to the mechanical amusement device. Any person who has placed a mechanical amusement device in operation in the State of Nebraska without the necessary decal conspicuously and permanently affixed to it is subject to an administrative penalty of \$75 for each violation and the mechanical amusement device is subject to being sealed by the Nebraska Department of Revenue. If the seal is broken prior to payment of the occupation tax upon the mechanical amusement device, the device shall be subject to forfeiture and sale by the Department.

### SPECIFIC INSTRUCTIONS

**LINE 8.** If you are a foreign (non-Nebraska) corporation and do not have a certificate of authority to transact business in Nebraska, please contact the Nebraska Secretary of State's Office at (402) 471-4079 to obtain an application.

**LINE 16.** The occupation tax shall only be paid by the operator who has actual ownership of such mechanical amusement device being taxed. The operator must pay sales or use tax on each device purchased. The tax must be paid at the time the device is purchased and prior to the device being placed into operation.

An occupation tax of \$35 is assessed for **each** mechanical amusement device placed in operation on or after January 1 but before July 1 of each year. If the device is placed in operation on or after July 1, but before January 1 of the following year, an occupation tax of \$20 is assessed on **each** device placed into operation. Checks written to the Department of Revenue may be presented electronically.

An occupation tax decal is issued denoting the payment of the tax for each device.

**PENALTY ABATEMENT.** An operator that has been assessed a penalty may request an abatement of the penalty. An Application for Abatement of Penalty, Form 21, must be completed and filed with the Nebraska Department of Revenue. The request for abatement of penalty will not be considered until the penalty has been paid.

**AUTHORIZED SIGNATURE.** This application must be signed by the owner, member, partner, or corporate officer listed on line 14. Persons who are not listed on line 14 but are signing the application must attach a completed power of attorney.

If you need additional assistance, contact the Charitable Gaming Division, Nebraska Department of Revenue, P.O. Box 94855, Lincoln, Nebraska 68509-4855, or call (402) 471-5937, toll free (877) 564-1315.